

COUNTY OF YORK, VIRGINIA
Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
All Governmental Fund Types and Discretely Presented Component Unit
Year Ended June 30, 2002

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Project</u>	<u>Total (Memorandum Only) Primary Government</u>	<u>Discretely Presented Component Unit School Board</u>	<u>Totals (Memorandum Only) Reporting Entity</u>
Revenues:							
General property taxes	\$ 53,621,815	\$ -	\$ -	\$ -	\$ 53,621,815	\$ -	\$ 53,621,815
Other local taxes	17,333,797	-	-	-	17,333,797	-	17,333,797
Intergovernmental revenues:							
From the Commonwealth of Virginia	4,639,011	860,625	-	493,269	5,992,905	40,179,962	46,172,867
From the Federal government	461,699	2,842,650	-	-	3,304,349	11,170,988	14,475,337
From the local government	-	87,801	-	-	87,801	-	87,801
Permits, privilege fees and regulatory licenses	655,530	-	-	-	655,530	-	655,530
Fines and forfeitures	220,598	-	-	-	220,598	-	220,598
Revenues from use of money and property	1,067,084	5,367	19,029	271,835	1,363,315	605,155	1,968,470
Charges for services	720,815	69,907	-	-	790,722	2,420,591	3,211,313
Miscellaneous	539,911	30,943	-	3,007	573,861	142,855	716,716
Recovered costs	206,057	-	-	-	206,057	-	206,057
Total revenues	<u>79,466,317</u>	<u>3,897,293</u>	<u>19,029</u>	<u>768,111</u>	<u>84,150,750</u>	<u>54,519,551</u>	<u>138,670,301</u>
Expenditures:							
Current:							
General government	1,336,662	-	-	400,068	1,736,730	-	1,736,730
Judicial services	1,803,498	-	-	-	1,803,498	-	1,803,498
Public safety	14,701,921	-	-	-	14,701,921	-	14,701,921
Environmental and development services	2,193,928	-	-	-	2,193,928	-	2,193,928
Financial and management services	5,644,519	-	-	-	5,644,519	-	5,644,519
Education and educational services	2,056,874	-	-	-	2,056,874	75,756,058	77,812,932
Human services	1,029,118	5,095,160	-	-	6,124,278	-	6,124,278
General services	4,209,542	-	-	-	4,209,542	-	4,209,542
Community services	2,096,462	-	-	-	2,096,462	-	2,096,462
Non-departmental	816,495	-	-	-	816,495	-	816,495
Capital projects	1,351,446	-	-	1,264,022	2,615,468	4,386,992	7,002,460
Debt service:							
Principal retirement	148,306	4,746	2,964,236	-	3,117,288	97,000	3,214,288
Interest and fiscal charges	21,032	331	2,415,299	-	2,436,662	28,983	2,465,645
Other costs of debt refinancing	-	-	201,940	-	201,940	-	201,940
Payment to refund escrow agent	-	-	365,119	-	365,119	-	365,119
Total expenditures	<u>37,409,803</u>	<u>5,100,237</u>	<u>5,946,594</u>	<u>1,664,090</u>	<u>50,120,724</u>	<u>80,269,033</u>	<u>130,389,757</u>
Other financing sources (uses):							
Proceeds from capital leases	65,560	-	-	-	65,560	-	65,560
Operating transfers in	30,000	1,178,402	5,443,764	4,853,519	11,505,685	-	11,505,685
Transfers in from primary government	-	-	-	-	-	32,652,243	32,652,243
Transfers in from component unit	1,807,982	-	393,529	-	2,201,511	-	2,201,511
Proceeds from debt	-	-	19,542,911	-	19,542,911	-	19,542,911
Operating transfers out	(13,802,213)	-	-	(30,000)	(13,832,213)	-	(13,832,213)
Transfers out to primary government	-	-	-	-	-	(2,201,511)	(2,201,511)
Transfers out to component units	(30,589,163)	-	-	(2,241,000)	(32,830,163)	-	(32,830,163)
Payment to refund escrow agent	-	-	(19,453,055)	-	(19,453,055)	-	(19,453,055)
Net other financing sources (uses)	<u>(42,487,834)</u>	<u>1,178,402</u>	<u>5,927,149</u>	<u>2,582,519</u>	<u>(32,799,764)</u>	<u>30,450,732</u>	<u>(2,349,032)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	(431,320)	(24,542)	(416)	1,686,540	1,230,262	4,701,250	5,931,512
Fund balances, beginning of year	29,119,849	164,298	1,119	11,740,303	41,025,569	8,021,290	49,046,859
Fund balances, end of year	<u>\$ 28,688,529</u>	<u>\$ 139,756</u>	<u>\$ 703</u>	<u>\$ 13,426,843</u>	<u>\$ 42,255,831</u>	<u>\$ 12,722,540</u>	<u>\$ 54,978,371</u>

The accompanying notes are an integral part of the financial statements